

# **KADI SARVA VISHWAVIDYALAYA GANDHINAGAR**

**(Established Under the State Act of Gujarat, No-21, 2007)**



## **BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

### **Semester System Sem- V**

#### **Syllabus, Teaching & Examination Scheme, and Result Rules**

## BBA Sem - V Taxation - I (BBA 25)

### Rationale:

Every person engaged with any type of Commercial activity requires to know Government laws and Acts pertaining to Income Tax, Sales Tax and Value Added Tax to make one's activity more authentic and profitable. This subject in particular involves almost every latest and updated Acts classified under different heads of Income which does not only create awareness about the subject importance but also opens and clears views for different areas and aspects of Management.

### Objectives:

The overall and specific objectives of this subject may be described as such:

1. To create awareness about the subject importance.
2. To relate this subject with other closely related areas of Management like Accounting, Finance, and Economics etc.
3. To show different ways to the students by which they can learn to render ethical practices and also help their activities to compete and survive successfully.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme					
		Theory + Practical	Tut.	External Theory		Internal Theory		Credit	Total Marks
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 25	Taxation - I	3+2=5	0	3	60	--	40	5	100

Sl. No.	Chapter	Topics	Wtge
1	Introduction to Income Tax Act, 1961 (Act No. 43 of Year 1961)	Concepts of direct tax and indirect tax Definitions :- Assessee, person, Assessment year, previous year, income, Gross total income, Agricultural income, casual income, company, dividend Concepts of Tax planning, Tax Avoidance and Tax Evasion	15%
2	Determination of Residential Status	Residential Status and Incidence of Tax	20%
3	Income Tax Authorities	Income Tax Authorities	15%
4	Income from Salary	Introduction, Different forms of salary, Items included under Salaries, Bonus and commission, Gratuity, Pension and Provident Fund, Allowances, Perquisites, Fringe benefits, Profits in lieu of salary, Deductions from salaries, Deductions under section 80 C, Miscellaneous Provisions	30%
5	Income from House Property	Introduction, Tax exemption of income from House Property, Income from let out House Property,	20%

		Income from self occupied House Property, Provisions regarding unrealized rent	
		<b>Total</b>	<b>100%</b>

### **Suggested Activities / Practical (Any Two):**

1. *Case Studies:* The students shall be discussed with different case studies which will replace the requirements of practical studies and also create awareness about taught topics.
2. *Group Discussion:* The students shall be given topics on which debate / discussion can be done and their communication skills can also be developed.
3. *Library Work:* The students shall be given particular topics on which they shall have to prepare notes by themselves by referring different literature available in the library.
4. *Assignments:* The students shall be given practical to solve by them selves and do more practice.
5. *Expert Lecture:* A practicing C.A. shall be invited to share his experience with the students.

### **References:**

1. Student's Guide to Income Tax including Service Tax & VAT, Singhania and Singhania, Taxmann Publication.
2. Taxation, Prin. T.J. Rana et. al. Sudhir Prakashan.
3. Systematic Approach to Income Tax & CST, Ahuja and Gupta, Bharat Prakashan

## **BBA Sem - V**

### **Indian Economic Environment (BBA 26)**

#### **Rationale:**

This course will enable the participants to understand and analyze the current Indian economic environment. An attempt will be made during the delivery of the course to discuss various issues relating to Indian economy and policy framework with a comparative perspective and understand there impact on Indian business.

#### **Objectives:**

**After the subject being taught the student will be able to know the following:**

1. Understanding the basic differences between businesses environment and economic environment for strategy formulation in the Indian context.
2. Understanding the impact of the various sectors of the economy viz. Agriculture, Industry, International trade etc. on Indian business.
3. Understanding and analyzing the impact of various policy issues on the Indian business environment.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme					
		Theory + Practical	Tut.	External Theory		Internal Theory		Credit	Total Marks
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 26	Indian Economic Environment	3+2=5	0	3	60	--	40	5	100

Sl. No.	Chapter	Topics	Wtge
1	Indian Economic Environment	Indian Economic Environment: An Overview – Meaning of IEE; IEE and IBE distinguished; Components of IEE	15%
2	India's National Economic Planning	National economic planning in India: Definition and Objectives – Five Year Plans (Only FYP-1, 2 and the latest)	20%
3	Indian Agriculture	Role of Indian Agriculture; Problems faced by Indian Agriculture; Special focus on problems of agriculture marketing in India	15%
4	Indian Industry:	Role of Indian Industry sector; Problems of Indian Industry sector	15%
5	Economic Reforms,	Need for Economic Reforms – 1991: The LPG Policy (Policy related to Liberalization, Privatization and Globalization)	15%
6	Exports and Imports Policy	Basics of Exports and Imports Policy; Import Substitution, Import Restriction and Import Liberalization Policy; Export Promotion Policies	20%
		<b>Total</b>	<b>100%</b>

### Suggested Activities / Practical (Any Two)

1. *Assignments:* The students shall be given assignments at regular time intervals on the topics taught in form of descriptive theory questions, sums and short questions which they have to write in the assignment notes and submit. The teacher shall evaluate the same and keep the record for internal assessment.
2. *Quizzes:* Written or oral quizzes shall be taken in the class a record of the same shall be kept by the teacher concerned for internal assessment.
3. *Library work:* Students shall be given particular topics to study, prepare notes sitting in the library and submit / present in the class. The concerned subject teacher shall record for the internal assessment purpose.
4. *Pre-session readings:* Students shall be given reading work from their suggested references before a session/topic is taken up in the class. They will have to write answers of very short/short questions based on their reading and come prepared

for discussion in the class with written answers. The concerned subject teacher shall keep record of these activities for internal assessment.

5. *Case let discussions*: Case lets shall be given for applying concepts in a formulated situation. The students shall refer their class notes, references and follow instructions for solving these case lets. The concerned subject teacher shall keep record of these activities for internal assessment

### **References:**

1. Mishra, S. K. & V. K. Puri (2008), Economic Environment of Business, Fifth Revised and Enlarged Edition: 2008, *Himalaya Publishing House*.
2. Aswathappa, K. ((2006), Essentials of Business Environment, Eighth Revised and Enlarged Edition: 2006, *Himalaya Publishing House*.
3. Joshi, R and Sangam Kapoor (2009), Business Environment, Second Revised Edition, *Kalyani Publishers*.
4. Cherunilam, Francis (2005), Business Environment, Sixteenth edition Himalaya Publishing House, Mumbai
5. Economic Survey, Ministry of Finance, Govt. of India, Various Issues

**BBA Sem - V**  
**Research Methodology (BBA 27)**

**Rationale:**

This course will be able to equip the students with the basic understanding of the research, research process and research design, research methodology, sampling theory and design, and various statistical methods required for data analysis and to provide an insight into the application of modern analytical research tools and certain techniques for the purpose of management decision making.

**Objectives:**

**The overall and specific objectives of this subject may be described as such:**

1. To create awareness about the subject importance.
2. To acquaint the students with the appropriate concepts, theories, models and other research tools to make better application for conducting the research.
3. To relate this subject with other closely related areas of Management like Marketing, Finance, Quantitative techniques and Economics etc.
4. To show different ways to the students by which they can learn to render ethical practices and also help their activities to compete and survive successfully in the field of research.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme				Credit	Total Marks
		Theory + Practical	Tut.	External Theory		Internal Theory			
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 27	Research Methodology	3+2=5	0	3	60	--	40	5	100

SI. No.	Chapter	Topics	Wtge
1	Introduction to Research Methodology	<ul style="list-style-type: none"> <li>• Meaning of Research</li> <li>• Objectives of Research</li> <li>• Types of Research</li> <li>• Research Approaches</li> <li>• Significance of Research</li> <li>• Research Methods versus Methodology</li> <li>• Research Process</li> <li>• Criteria of Good Research</li> </ul>	25%
2	Defining The Research Problem And Research Design	<u>Defining The Research Problem</u> <ul style="list-style-type: none"> <li>• What is Research Problem?</li> <li>• Selecting the Problem</li> <li>• Necessity of Define the Problem</li> <li>• Technique for Defining a Problem</li> </ul> <u>Research Design</u> <ul style="list-style-type: none"> <li>• Meaning of Research Design</li> <li>• Features of a Good Design</li> <li>• Important concepts relating to Research Design</li> <li>• Different Research Design</li> </ul>	20%
3	Sampling Design And Measurement & Scaling Techniques	<u>Sampling Design</u> <ul style="list-style-type: none"> <li>• Meaning of Sampling Design</li> <li>• Steps in Sampling Design</li> <li>• Criteria of selecting a Sampling Procedure</li> <li>• Characteristics a good Sample Design</li> <li>• Different types of Sample Design</li> </ul> <u>Measurement &amp; Scaling Techniques</u> <ul style="list-style-type: none"> <li>• Measurement in Research</li> <li>• Measurement Scales</li> <li>• Test of sound Measurement</li> <li>• Meaning of Scaling</li> <li>• Basis for Scale Classification</li> <li>• Scale Construction</li> </ul>	20%
4	Data Collection And Processing & Analysis of Data	<u>Data Collection</u> <ul style="list-style-type: none"> <li>• Primary Data &amp; Secondary Data</li> <li>• Methods of Data Collection</li> <li>• Sources of Secondary Data</li> </ul> <u>Processing &amp; Analysis</u> <ul style="list-style-type: none"> <li>• Processing Operations</li> <li>• Some Problems in Processing</li> <li>• Types of Analysis</li> </ul>	20%
5	Interpretation And Report Writing	<u>Interpretation</u> <ul style="list-style-type: none"> <li>• Meaning of Interpretation</li> <li>• Technique of Interpretation</li> <li>• Precautions in Interpretation</li> </ul> <u>Report Writing</u> <ul style="list-style-type: none"> <li>• Significance of Report Writing</li> <li>• Different steps in Report Writing</li> </ul>	15%

		<ul style="list-style-type: none"> <li>• Layout of the Research Report</li> <li>• Types of Reports</li> <li>• Mechanics of Writing a Research Report</li> <li>• Precautions for Writing Research Reports</li> </ul>	
		<b>Total</b>	<b>100%</b>

### **Suggested Activities / Practical (Any Two)**

1. *Assignments:* The students shall be given assignments at regular time intervals on the topics taught in form of descriptive theory questions, sums and short questions which they have to write in the assignment notes and submit. The teacher shall evaluate the same and keep the record for internal assessment.
2. *Quizzes:* Written or oral quizzes shall be taken in the class a record of the same shall be kept by the teacher concerned for internal assessment.
3. *Library work:* Students shall be given particular topics to study, prepare notes sitting in the library and submit / present in the class. The concerned subject teacher shall record for the internal assessment purpose.
4. *Pre-session readings:* Students shall be given reading work from their suggested references before a session/topic is taken up in the class. They will have to write answers of very short/short questions based on their reading and come prepared for discussion in the class with written answers. The concerned subject teacher shall keep record of these activities for internal assessment.
5. *Case let discussions:* Case lets shall be given for applying concepts in a formulated situation. The students shall refer their class notes, references and follow instructions for solving these case lets. The concerned subject teacher shall keep record of these activities for internal assessment

### **Reference books:**

1. Kothari C. R., Research Methodology, Wishwa Prakashan
2. Aggarwal L. N. and Parag Diwan, Research Methodology and Management Decisions.
3. R. Panneerselvam, Research Methodology.
4. Claire & Morton, Research Methods in Social Relations.
5. Wilkinson T. S. and Bhandarkar P. L., Methods and Techniques in Social Research, Himalaya Publications.



**BBA Sem-V**  
**Human Resource Management – I (BBA 28)**

**Rationale:**

After globalization and liberalization, employees are treated as one of the most important resources in the organization, and for managing this resource; the new concept came as Human Resource Management. After graduation, the students have two options – first to join any organization as an employee or to start his or her own business as an entrepreneur. In both the cases this subject helps them a lot. In initial year of BBA, students learn about the management concept as well as organizational behavior to understand the behavior of the people and on the pedestal of these two subjects, in Sem V of BBA, they can easily understand the application of concepts and practices to manage the human resources of the organization.

**Objectives:**

**After the subject being taught the student will be able to know the following:**

1. The various concepts used and applied by the organization for managing the people.
2. Scope and application of these concepts and practices.
3. How to manage people in their daily life.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme					
		Theory + Practical	Tut.	External Theory		Internal Theory		Credit	Total Marks
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 28	Human Resource Management– I	3+2=5	0	3	60	--	40	5	100

<b>Sl. No.</b>	<b>Chapter</b>	<b>Topics</b>	<b>Wtge</b>
1	Nature and Scope of Human Resources Management.	Development of HRM in India; Meaning & Definition of HRM; Scope and Importance of HRM; Role/Functions of HRM; Benchmarks/ Principles of HRM; Difference between PM & HRM.	10%
2	Strategic Role of HRM	Meaning of strategic HRM. Strategic Management Process. HR's role as a Strategic partner	10%
3	Human Resources Planning	Meaning & Definition of HRP; Importance of HRP. Factors affecting HRP; Steps in HRP. Methods in HRP; Limitation of HRP. Attrition: Meaning, Reasons, Impact of Employee attrition. Battling attrition.	15%
4	Job analysis, Job description, Job specification and Job evaluation	Meaning of Job Analysis; Steps in Job Analysis. Application of Job Analysis; Meaning of Job Description; Writing Job Description. Meaning of Job Specification; Meaning of Job evaluation system. Scope of application in job evaluation	15%
5	Recruitment, Selection and Orientation and Placement	Meaning and Definition of Recruitment. Process of Recruitment; Sources of Recruitment. Meaning of Selection; Criteria for Selection. Process of Selection; Methods of Selection, Barriers to effective selection. Meaning of Orientation; Purpose of Orientation. Meaning of Placement and in brief transfer, promotion and demotion.	10%
6	Employee Training and Development	Introduction; objective of T&D; importance of T&D, Identification of Training Need; Methodology of T&D Process of training and development.	20%
7	Performance Appraisal	Meaning, Objective, detail Process and Methods of Performance Appraisal.	20%
		<b>Total</b>	<b>100%</b>

### **Suggested Activities / Practical (Any Two):**

1. *Assignments:* The students shall be given assignments at regular time intervals on the topics taught in form of descriptive theory questions, sums and short questions which they have to write in the assignment notes and submit. The teacher shall evaluate the same and keep the record for internal assessment.
2. *Quizzes:* Written or oral quizzes shall be taken in the class a record of the same shall be kept by the teacher concerned for internal assessment.
3. *Library work:* Students shall be given particular topics to study, prepare notes sitting in the library and submit / present in the class. The concerned subject teacher shall record for the internal assessment purpose.
4. *Pre-session readings:* Students shall be given reading work from their suggested references before a session/topic is taken up in the class. They will have to write answers of very short/short questions based on their reading and come prepared for discussion in the class with written answers. The concerned subject teacher shall keep record of these activities for internal assessment.

### **References:**

1. Personnel and Human Resources Management – K Ashwathapa
2. Personnel and Human Resources Management – P Subba Rao
3. Human Resources Management – V S P Rao
4. Web Net.

## **BBA Sem - V Advance Marketing Management (BBA 29)**

### **Rationale:**

To sensitize the students towards the basic concepts of Marketing Research with this the student will be able to understand the basic of how to conduct the research and will help them to accomplish the Capstone Project successfully. Service Management helps them to develop insights into emerging trends in the service sector and understand the significance of marketing and management of services, various challenges faced by the marketers of service organization and strategy development. This module are included in the curriculum to give students an insight to speciation subjects in further studies and can make better selection of subjects.

### **Objective:**

#### **After the subject being taught the student will be able to know:**

1. To acquaint the students with the appropriate concepts, theories, models and other tools to make better application of Market research.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme					
		Theory + Practical	Tut.	External Theory		Internal Theory		Credit	Total Marks
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 29	Advance Marketing Management	3+2=5	0	3	60	--	40	5	100

Sl. No.	Chapter	Topics	Wtge
1	Basic of Marketing Research	Definition of Marketing Research Classification of Marketing Research Marketing Research Process Secondary Data Analysis & Classification of Secondary Data Classification of Marketing Research Designs Primary Vs. Secondary Data Advantages & Uses of Secondary Data Disadvantages of Secondary Data Criteria for Evaluating Secondary Data Sampling techniques	40%
2	Application of marketing research	<b>Survey Methods</b> <ul style="list-style-type: none"> <li>• Telephone method</li> <li>• Personal Method</li> <li>• Mail Method</li> <li>• Electronic Method</li> <li>• Observation Methods               <ul style="list-style-type: none"> <li>➤ Structured Vs. Unstructured observations</li> <li>➤ Distinguished Vs. Undistinguished methods</li> <li>➤ Natural Vs. Continued observation</li> <li>➤ Personal Observation</li> <li>➤ Mechanical Observation</li> <li>➤ Audit Observation</li> <li>➤ Content Analysis</li> <li>➤ Trace Analysis</li> </ul> </li> </ul> <b>Questionnaire ( in Brief)</b> <ul style="list-style-type: none"> <li>➤ Definition</li> <li>➤ Objectives of Questionnaire</li> <li>➤ Questionnaire Design Process</li> </ul>	20%
3	Service Marketing	Definition Characteristics Reasons for growth of service sector Service marketing mix Demand situations Demand Patterns Demand variations in services Strategies for demand management Determinants of service quality	40%

	Gap Model Terms : Internal Marketing, External Marketing, Interactive Marketing	
	<b>Total</b>	<b>100%</b>

### **Suggested Activities / Practical (Any Two):**

1. Fieldwork and Observation: Practical short term assignments can be given to the students for observing consumption points of several products and services so that better understanding and application of marketing concepts can be imparted.
2. *Assignments*: The students shall be given assignments on regular time intervals on the topics taught in form of questions which they have to write in the assignment notes and submit. The teacher shall evaluate the same and keep the record for internal assessment.
3. *Discussion with experts*: Industry experts can be called in classroom and students will be given a chance to interact with them to get aware about the existing industry scenario.
4. *Debate*: Debate shall be conducted on regular time intervals on application and utility of the concepts and principles taught in the subject
5. *Library work*: Students shall be given particular topics to study, prepare notes sitting in the library and submit / present in the class. The concerned subject teacher shall record for the internal assessment purpose.

### **References:**

1. Marketing Management, Phillip Kotler, Kevin Keller 12<sup>th</sup> ed. Pearson Education.
2. Marketing Genius, Peter Fisk.
3. Introduction to marketing : theory and practice, Adrian Palmer, Oxford Press
4. Marketing Research – An Applied Orientation, Naresh K Malhotra, Pearson Education
5. Service Marketing, K. Rama Mohana Rao, Pearson Education

## **BBA Sem - V Advanced Financial Management (BBA 30)**

### **Rationale:**

The theme of financial management is structured around the decision making in the three inter related financial areas: investment-long term as well as current assets; financing and dividend policy. As a sound businessman, investor or individual, one must first understand, be able to analyze, and interpret various investment opportunities. At the same time they should have the ability to evaluate different sources of finance- both long term and short term. In second year, the students learn the basics of financial management and then study long term investment opportunities along with sources of financing such opportunities. Management of working capital along with sources of finance for the same so that the students learn critical aspects of day to day functioning of business and understand importance of

short term fund management. In this year, these topics will be taken to a next level and then students will learn evaluation of sources of finance, preparing proper finance mix for their business, international business complexities, firms' dividend policy making and various contemporary issues in financial management. Hence at the end of the curriculum, the students will be equipped with basic understanding of all the major four functions of financial management.

### Objectives:

#### After the subject being taught the student will be able to know:

1. General understanding of calculations of cost of capital.
2. Theories applicable while making dividend decisions in a corporate structure of business.
3. Understanding of investment in different components of working capital and tradeoff between profitability and liquidity while deciding level of investment in working capital.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme					
		Theory + Practical	Tut.	External Theory		Internal Theory		Credit	Total Marks
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 30	Advance Financial Management	3+2=5	0	3	60	--	40	5	100

Sl. No.	Chapter	Topics	Wtge
1	Cost of Capital	Introduction, concepts of costs, cost of debt, preference shares, equity shares, weighted average cost of capital, retained earning	25%
2	Long Term Fund Raising	Merits and demerits of Listing, IPO, Underwriting, Venture Capital, Private placement	20%
3	Capital Structure	Meaning, Factors determining Capital structure, NI approach, NOI approach, Modigliani and Miller Approach, Traditional Approach	20%
4	Management of Working Capital	Types of Working Capital, Characteristics, Estimation of Working Capital (Examples based on single shift only)	20%
5	Dividend Policy and Theories	Determinants of Dividend policies, Theories of Dividend policy – Gordon's, Walter's, Modigliani- Miller	15%
		<b>Total</b>	<b>100%</b>

### **Suggested Activities / Practical (Any Two):**

1. *Assignments:* The students shall be given assignments at regular time intervals on the topics taught in form of descriptive theory questions, sums and short questions which they have to write in the assignment notes and submit. The teacher shall evaluate the same and keep the record for internal assessment.
2. *Quizzes:* Written or oral quizzes shall be taken in the class a record of the same shall be kept by the teacher concerned for internal assessment.
3. *Library work:* Students shall be given particular topics to study, prepare notes sitting in the library and submit / present in the class. The concerned subject teacher shall record for the internal assessment purpose.
4. *Pre-session readings:* Students shall be given reading work from their suggested references before a session/topic is taken up in the class. They will have to write answers of very short/short questions based on their reading and come prepared for discussion in the class with written answers. The concerned subject teacher shall keep record of these activities for internal assessment.
5. *Case let discussions:* Case lets shall be given for applying concepts in a formulated situation. The students shall refer their class notes, references and follow instructions for solving these case lets. The concerned subject teacher shall keep record of these activities for internal assessment

### **References:**

1. Financial Management – Text and Cases – M.Y. Khan & P.K. Jain, Tata McGraw Hill Publishing Company Ltd, New Delhi.
2. Financial Management - Theory and Practice – Prasanna Chandra, Tata McGraw Hill Publishing Company Ltd, New Delhi.
3. Financial Management – Principles and Practice – Sridhar Bhat, Excel Books, New Delhi.
4. Fundamentals of Financial Management – Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi.
5. Financial Management – Principles and Practice – G. Sudarshan Reddy, Himalaya Publishing House, New Delhi.
6. Financial Management – I.M. Pandey – Vikas Publishing House Pvt. Ltd, New Delhi.
7. Financial Management – Rajiv Srivastava & Anil Mishra – Oxford University Press, New Delhi.
8. Financial Management – Problems and Solutions – A.N. Sridhar, Shroff Publishers, New Delhi.
9. Fundamentals of Financial Management – Preeti Singh, Ane Books Pvt. Ltd., New Delhi.
10. Fundamentals of Financial Management – James C. Van Horne – Pearson Prentice Hall, New Delhi.

## KADI SARVA VISHWAVIDYALAYA, GANDHINAGAR

Proposed rules for promotion of all UG/PG programs:

<b>Promotion to</b>	<b>Condition for Promotion</b>
Semester – II	Term of semester – 1 is granted
Semester – III	Term of semester – 1 and 2 are granted
Semester – IV	Pass in all subjects of semester – 1 and Term of semester – 2 and 3 both are granted
Semester – V	Pass in all subjects of semester – 1 & 2 and Term of semester – 3 and 4 both are granted
Semester – VI	Pass in all subjects of semester – 1, 2 & 3 and Term of semester – 4 and 5 both are granted